

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW MEXICO

UNITED STATES OF AMERICA,

Plaintiff,

v.

No. CIV 04-885 BB/WDS

JOHN S. WILLIAMSON; NANCY L.
WILLIAMSON; GARRETT JAMES
WILLIAMSON; DAVID ANDREW
WILLIAMSON; JOHN GREGORY
WILLIAMSON; DEBRA KRUHM;
NEW MEXICO TAXATION AND
REVENUE DEPARTMENT,

Defendants.

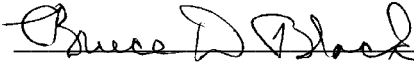
MEMORANDUM OPINION
AND
ORDER GRANTING SECOND MOTION
FOR SUMMARY JUDGMENT

THIS MATTER is before the Court on the motion of the Plaintiff United States seeking to foreclose its federal tax liens on the interests of Defendants John S. and Nancy L. Williamson. The Court has considered the briefs of the parties and notes Defendants only defense to the apparently legitimate tax lien is the specious argument that this Court lacks jurisdiction because there is no law creating a “kind of tax 1040.” This Court previously rejected this position following oral argument. *Vonderheide v. United States*, 178 F.3d 1297 (6th Cir. 1999) (taxpayer claims he need not pay “a kind of tax

1040"; dismissed); *Erickson v. Luke*, 878 F. Supp. 1364 (D. Idaho 1995) (kind of tax 1040 sufficient to put taxpayer on notice that income tax due); *Hodgson v. C.I.R.*, 2003 WL 1960405 (Tax Ct. 2003); *Lindsay v. C.I.R.*, 2001 WL 1241972 (Tax Ct. 2001); *Dourlain v. United States*, 2004 WL 1006180 (N.D.N.Y. 2004) (same); *Valldejuli v. United States*, 1996 WL 774556 (S.D. Fla. 1996); *Morgan v. Mason*, 1995 WL 341022 (D. Idaho 1995). Defendants' argument has also been found of doubtful validity in this District very recently by Judge Browning. *See Williamson v. Sena*, 2006 WL 1308268 (D.N.M. 2006). This Court will again reject Defendants' arguments based on a "kind of tax 1040," affirm its jurisdiction, and reject the motion to recuse. *Nichols v. Alley*, 71 F.3d 347, 351 (10th Cir. 1995).

Plaintiff's *Second Motion for Partial Summary Judgment* is GRANTED, and the United States may foreclose its tax liens on the interests of John S. Williamson and Nancy L. Williamson in the property located at 31 Ben Road, Edgewood, Bernalillo County, New Mexico.

IT IS SO ORDERED this 24th day of August, 2006.



BRUCE D. BLACK
United States District Judge

For Plaintiff:

Waymon G. DuBose, Jr., U.S. Department of Justice Tax Division, Dallas, TX

For Defendants:

Pro Se